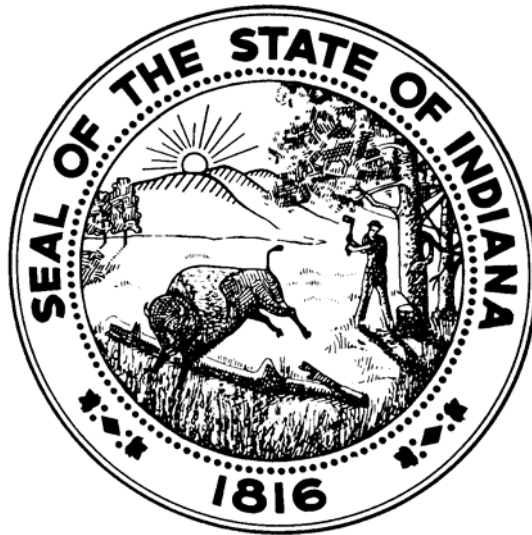


**ACCOUNTING AND UNIFORM COMPLIANCE  
GUIDELINES MANUAL FOR CITIES AND TOWNS  
STATE OF INDIANA**



STATE BOARD OF ACCOUNTS  
302 West Washington Street  
4th Floor, Room E418  
Indianapolis, Indiana 46204-2765

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## PREFACE

This Accounting and Uniform Compliance Guidelines Manual for Cities and Towns is for use primarily by Clerk-Treasurers in third class cities and all towns in the State of Indiana. However, with the exception of double entry modified accrual basis versus single entry cash basis accounting, most of the material contained herein is also applicable to first and second class cities and, therefore, use is also recommended to City Controllers.

We urge each Clerk-Treasurer or Controller to carefully study the manual and refer to it often. Particular care should be taken to study the accounting forms, many of which are illustrated for guidance of Clerk-Treasurers in their use. Only by proper use of the manual will it serve the purpose for which it has been developed. Although examples demonstrate a manually hand posted system, the same basic procedures should be incorporated into electronic data processing systems.

Chapter 7, entitled "OTHER GUIDELINES," has been reserved for information which should be helpful to Clerk-Treasurers, as well as other city and town officials, in resolving many administrative problems. In this section we have cited legal references but, in all instances, if a legal question arises, you should consult the city or town attorney.

We will make every effort, as changes develop or new problems arise, to keep the manual current by issuing revisions and supplemental material. When received, you should see that new material is placed in the manual and, where indicated as "Revised," the former material discarded. The manual is issued for the use of the city and town officials and shall be preserved for future reference as property of the city or town.

We hope you will find the manual to be helpful and we invite all city and town officials to offer suggestions for its improvement.

Bruce A. Hartman, CPA, State Examiner  
Mike Bozymski, CPA, Deputy State Examiner  
Paul D. Joyce, CPA, Deputy State Examiner

## TABLE OF CONTENTS

PREFACE .....	i
CHAPTER 1 - Introduction	
Section A - Use of the System .....	1-1
Section B - Legal References .....	2-1
Section C - Definitions .....	3-1
Section D - Accounting Principles.....	4-1
Section E - Accounting Policies .....	5-1
CHAPTER 2 - The Accounting Plan and Procedures	
Section A - General Provisions.....	6-1
Section B - Accounts Provided .....	7-1
Section C - Organization Units .....	8-1
Section D - Objects of Expense.....	9-1
Section E - Accounting Records .....	10-1
Section F - Chart of Accounts.....	11-1
CHAPTER 3 - Funds	
Section A - Definitions .....	12-1
Section B - General Fund .....	13-1
Section C - Special Revenue Funds.....	14-1
Motor Vehicle Highway Fund .....	15-1
Local Road and Street Fund .....	16-1
Riverboat Fund.....	17-1
Park and Recreation Operating Fund.....	18-1
Cemetery Operating Fund.....	19-1
Aviation Operating Fund.....	20-1
Parking Meter Fund.....	21-1
Rainy Day Fund.....	22-1
Section D - Debt Service Funds .....	23-1
Bond and Interest Redemption Fund .....	24-1
Section E - Capital Projects Funds.....	25-1
Cumulative Capital Improvement Fund.....	26-1
Cumulative Capital Development Fund.....	27-1
General Improvement Fund .....	28-1
Section F – Proprietary Funds .....	29-1
Utility Funds.....	30-1
Water Utility .....	31-1
Wastewater (Sewage) Utility .....	32-1
Electric Utility.....	33-1
Gas Utility.....	34-1
Internal Service Funds .....	35-1
Section G - Fiduciary Funds .....	36-1
Pension Trust Funds .....	37-1
Payroll Fund .....	38-1
Payroll Deductions Funds .....	39-1
Other Fiduciary Funds.....	40-1
CHAPTER 3A - City and Town Court Funds.....	41-1

## CHAPTER 4 - Forms

Section A - Prescribed and Approved Forms .....	42-1
Section B - Explanation of Use of Prescribed General Forms.....	43-1
Section C - Explanation of Use of Prescribed City and Town Forms .....	44-1
Section D - Explanation of Use of Barrett Law Forms .....	45-5
Section E - Illustrated Forms With Sample Entries.....	46-1

## CHAPTER 5 - Budget Forms and Classifications

Section A - Use of Budget Forms and Sample Budget Forms .....	47-1
Section B - Definitions of Budget Classifications .....	48-1
Section C - Budget Calendar .....	49-1

## CHAPTER 6 - Calendar of Monthly Duties..... 50-1

## CHAPTER 7 - Other Guidelines..... 51-1 to 61-55

## INDEX